



# CHEROKEE COUNTY

75 Peachtree Street  
Murphy, North Carolina 28906

(828) 837-5527 • (828) 837-9684

## Commissioners

Barbara Palmer Vicknair  
Ernest Jones  
Dana Jones

## County Manager

Randy D. Wiggins  
County Attorney  
R. Scott Lindsay

## CHEROKEE COUNTY BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cherokee County, North Carolina

Section 1. There is hereby appropriated in the General Fund the amounts reflected in "Schedule B" for the operation of the County Government and its activities for the Fiscal Year beginning July 1, 2005, and ending June 30, 2006, in accordance with the chart of accounts heretofore established for this County.

Section 2. It is estimated and hereby appropriated in the General Fund the revenues reflected in "Attachment A" for the Fiscal Year beginning July 1, 2005, and ending June 30, 2006, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of \$ .52 per one Hundred Dollars (\$100) valuation of property listed for the taxes as of January 1, 2005, for the purpose of raising the revenue listed as "Current Years Property Tax" in the General Fund in Section 2 of this ordinance. This tax rate is based on an estimated total valuation of property, for the purpose of taxation, of \$2,269,500,000, and an estimated collection rate of 95.0%. This estimated rate of collection is based on the fiscal year 2004-2005 collection rate. The solid waste convenience fee is increased from \$45.00 to \$50.00 for fiscal 2005-2006.

Section 4. **Debt Service Fund-** The following amount is hereby appropriated in the Debt Service Fund for the reservation of money for the payment of the QZAB Bonds at maturity the Fiscal Year beginning July 1, 2005, and ending June 30, 2006, in accordance with the chart of accounts for this county:

Investment Earnings	\$ 8,000
Transfer from General Fund	<u>\$383,561</u>
Total	<u>\$391,561</u>

Section 5. **911 Fund-** The following amount is hereby appropriated in the 911 Fund for the operation of the 911 program and its activities for the Fiscal Year beginning July 1, 2005, and ending June 30, 2006, in accordance with the chart of accounts for this county:

27-4390	911	<u>\$555,835</u>
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Section 6. It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2005, and ending June 30, 2006:

911 Wireless Fees	\$ 14,979
911 Subscriber Fees	\$358,000
Interest	\$ 50
Installment Financing	<u>\$212,764</u>
Total	<u>\$570,814</u>

Section 7. **Bellview Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Bellview Fire District for the raising of revenue for said Bellview Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$104,118,000, and an estimated collection rate of 95%. The estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Bellview Fire District the proceeds of this fire tax for use by the Bellview Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Bellview Fire District.

Section 8. **Brasstown Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Brasstown Fire District for the raising of revenue for said Brasstown Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$16,075,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Brasstown Fire District the proceeds of this fire tax for use by the Brasstown Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Brasstown Fire District.

Section 9. **Hanging Dog Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Hanging Dog Fire District for the raising of revenue for said Hanging Dog Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$76,304,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Hanging Dog Fire District the proceeds of this fire tax for use by the Hanging Dog Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Hanging Dog Fire District.



Section 10. **Hiwassee Dam Fire District-** There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Hiwassee Dam Fire District for the raising of revenue for said Hiwassee Dam Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$219,307,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Hiwassee Dam Fire District the proceeds of this fire tax for use by the Hiwassee Dam Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Hiwassee Dam Fire District.

Section 11. **Martins Creek Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Martins Creek Fire District for the raising of revenue for said Martins Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$112,008,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Martins Creek Fire District the proceeds of this fire tax for use by the Martins Creek Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Martins Creek Fire District.

Section 12. **Murphy Rural Fire District-** There is hereby levied a fire tax at the rate of \$.07 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Murphy Rural Fire District for the raising of revenue for said Murphy Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$201,395,000 and an estimated collection rate of 94.6%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Murphy Rural Fire District the proceeds of this fire tax for use by the Murphy Rural Fire District in such manner and for such expenditures as is permitted by law for the proceeds of this tax and any other revenues otherwise accruing to said Murphy Rural Fire District.

Section 13. **Peachtree Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Peachtree Fire District for the raising of revenue for said Peachtree Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$194,963,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Peachtree Fire District the proceeds of this fire tax for use by the Peachtree Fire District in such manner and for such expenditures as is permitted by



law for the proceeds of this tax and any other revenues otherwise accruing to said Peachtree Fire District.

Section 14. **Ranger Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Ranger Fire District for the raising of revenue for said Ranger Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$201,486,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Ranger Fire District the proceeds of this fire tax for use by the Ranger Fire District in such manner for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Ranger Fire District.

Section 15. **Valleystown Rural Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Valleystown Rural Fire District for the raising of revenue for said Valleystown Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$343,893,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Valleystown Rural Fire District the proceeds of this fire tax for use by the Valleystown Rural Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Valleystown Rural Fire District.

Section 16. **Wolf Creek Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Wolf Creek Fire District for the raising of revenue for said Wolf Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$83,600,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Wolf Creek Fire District the proceeds of this fire tax for use by the Wolf Creek Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Wolf Creek Fire District.

Section 17. **Bear Paw Service District-** There is hereby levied a special tax at the rate of \$0.39 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Bear Paw Service District for the raising of revenue for said Bear Paw Service District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$56,684,000 and an estimated collection rate of



95%. This estimated collection rate is based on the fiscal year 2004-2005 collection rate.

There is appropriated to the Bear Paw Service District the proceeds of this special tax for use by the Bear Paw Service District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Bear Paw Service District.

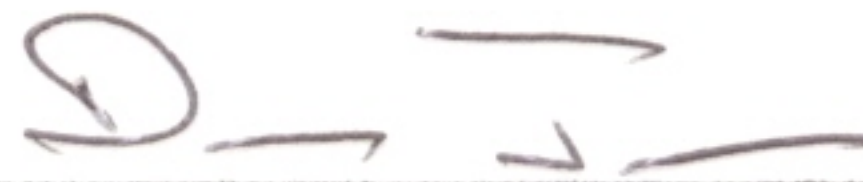
Section 18. The Budget Officer and Finance Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

May transfer amounts between objects of expenditure within a department, without limitation.

Section 19. The Budget Officer is hereby authorized to enter into contracts where the value does not exceed \$5,000.

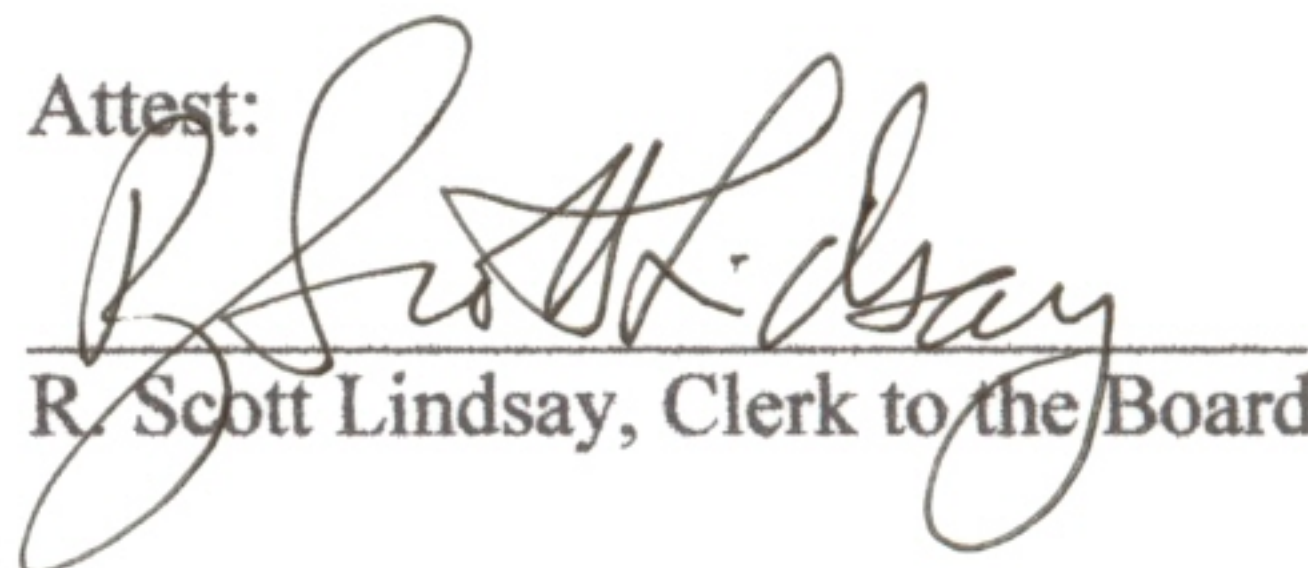
Section 20. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Officer, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 27th day of June 2005.



Dana Jones, Chairman  
Cherokee County Commissioners

Attest:



R. Scott Lindsay, Clerk to the Board



**Cherokee County**  
**Budgeted Expenditures**  
**Attachment A**

General Fund	<u>05-06 Budget</u>
PARKS AND RECREATION	330,061
MUSEUM	30,325
LIBRARY	147,200
TOWN OF ANDREWS RECREATION PARK	35,000
<b>Total Cultural &amp; Recreation</b>	<u><b>542,586</b></u>
LONG TERM DEBT	3,027,814
<b>TOTAL DEBT SERVICE</b>	<u><b>3,027,814</b></u>
COOPERATIVE EXTENSION	147,744
ECONOMIC DEVELOPMENT	62,464
SOIL & WATER	77,938
SPECIAL APPROPRIATIONS	306,105
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<u><b>594,251</b></u>
SCHOOLS	3,891,690
COMMUNITY COLLEGE	398,500
<b>TOTAL EDUCATION</b>	<u><b>4,290,190</b></u>
GOVERNING BOARD	128,641
ADMINISTRATION	182,748
INFORMATION TECHNOLOGY	102,082
FINANCE	201,672
TAX ASSESSOR	380,022
LAND RECORDS	118,180
TAX COLLECTOR	189,762
COURT FACILITIES	35,100
BOARD OF ELECTIONS	154,186
REGISTER OF DEEDS	402,220
PUBLIC BUILDINGS/MAINTENANCE	336,921
CENTRAL SERVICE	442,462
CONTINGENCY	250,000
<b>TOTAL GOVERNMENTAL</b>	<u><b>2,923,996</b></u>
MATERNAL HEALTH	32,800
PUBLIC HEALTH	2,091,285
HEALTH PROMOTION	1,492
BIO TERRORISM	47,770
IMMUNIZATION	900
COMMUNICABLE DISEASE	2,480
ADULT HEALTH	29,603
BREAST & CERVICAL CANCER	8,014
FAMILY PLANNING	39,500
WIC-BREAST FEEDING	1,200
WIC - ADMINISTRATION	1,200



**Cherokee County**  
**Budgeted Expenditures**  
**Attachment A**

<b>General Fund</b>	<b>05-06 Budget</b>
WIC CLIENT SERVICES	1,200
WIC NUTR EDUC	875
CHILD HEALTH	14,854
CHILD SERVICE CORD	2,850
SMART START	2,954
SCHOOL BASED CLINIC	60,800
ENVIRONMENTAL HEALTH	157,500
MENTAL HEALTH	60,000
SOCIAL SERVICES ADMINISTRATION	2,210,935
SOCIAL SERVICES PROGRAMS	2,772,283
DSS PURCHASED SERVICES	-
SENIOR CENTER	758,302
SPECIAL APPROPRIATIONS	158,212
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>8,555,639</b>
CONTRIBUTIONS TO OTHER FUNDS	383,561
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>383,561</b>
CRIMINAL JUSTICE	50,414
SHERIFF	1,650,493
MEDICAL EXAMINER	24,000
JAIL	1,495,755
CENTRAL DISPATCH	386,653
EMERGENCY MANAGEMENT	92,406
AMBULANCE SERVICE	1,496,410
FIRE PROTECTION	116,007
BUILDING INSPECTION	353,673
ANIMAL CONTROL	59,600
SPECIAL APPROPRIATIONS	145,683
<b>TOTAL PUBLIC SAFETY</b>	<b>5,871,094</b>
<b>Solid Waste</b>	<b>1,092,010</b>
AIRPORT	56,250
<b>TOTAL TRANSPORTATION</b>	<b>56,250</b>
<b>TOTAL GENERAL FUND</b>	<b>27,337,391</b>